

INTERNAL SERVICE FUNDS

COUNTY OF RIVERSIDE

INTERNAL SERVICE FUNDS

These funds were established to account for the goods and services provided by a County department to other County departments, or to other internal governments, on a cost-reimbursement basis.

RECORDS MANAGEMENT AND ARCHIVES

This fund was established to account for the operations of the Records Management and Archives Program, which is responsible for providing consistent standards and support services that promote responsible record keeping countywide. Sources of revenue include records storage, reformatting, preservation, and consulting services.

FLEET SERVICES

This fund finances the operation and maintenance of County vehicles, including the Sheriff's Department. Revenue is obtained on a cost-reimbursement basis.

INFORMATION SERVICES

These funds are supported by the revenues generated for services including software systems support, computer networks, data structure design, and organization of the County's computer systems.

PRINTING SERVICES

These funds account for the financing of printing and central mail services provided to County departments on a cost-reimbursement basis. This fund also provides services such as the paper reclamation program, which collects and sells County department waste paper for recycling.

SUPPLY SERVICES

This fund finances the operation that provides County departments with merchandise and services on a cost-reimbursement basis.

OASIS PROJECT

These funds were established to support the implementation, operation, and maintenance of the County's central administrative and financial information system. Revenue is obtained on a cost-reimbursement basis.

RISK MANAGEMENT

These funds account for the financing of employee insurance benefits and County self-insurance programs. These funds include medical, dental, disability, and unemployment insurance as well as general liability, medical malpractice, and worker's compensation.

TEMPORARY ASSISTANCE POOL (TAP)

The purpose of this fund is to provide a ready source of temporary workers to County departments, with lower overhead costs than are typically charged by outside temporary employment agencies.

ECONOMIC DEVELOPMENT AGENCY (Facilities Management)

The purpose of this fund was to account for custodial, maintenance, and real estate services provided to other County departments on a cost-reimbursement basis.

FLOOD CONTROL EQUIPMENT

These funds were established to account for the financing of flood control equipment provided to other departments on a cost-reimbursement basis.

COUNTY OF RIVERSIDE
Combining Statement of Net Position
Internal Service Funds
June 30, 2014
(Dollars in Thousands)

	Records Management and Archives	Fleet Services	Information Services	Printing Services	Supply Services
ASSETS:					
Current assets:					
Cash and investments	\$ 1,463	\$ 11,871	\$ 6,920	\$ 2,883	\$ 3,960
Accounts receivable-net	-	19	168	17	3
Interest receivable	1	3	1	1	1
Due from other government	-	170	43	74	48
Due from other funds	-	-	4	-	-
Inventories	-	740	1,119	231	361
Prepaid items and deposits	-	-	-	-	-
Advances to other funds	-	-	-	-	-
Total current assets	<u>1,464</u>	<u>12,803</u>	<u>8,255</u>	<u>3,206</u>	<u>4,373</u>
Noncurrent assets:					
Loans receivable	-	-	-	-	-
Capital assets:					
Nondepreciable assets	-	682	235	-	-
Depreciable assets	212	26,132	18,854	1,156	183
Total noncurrent assets	<u>212</u>	<u>26,814</u>	<u>19,089</u>	<u>1,156</u>	<u>183</u>
Total assets	<u>1,676</u>	<u>39,617</u>	<u>27,344</u>	<u>4,362</u>	<u>4,556</u>
DEFERRED OUTFLOWS OF RESOURCES	-	-	-	-	-
LIABILITIES:					
Current liabilities:					
Accounts payable	2	1,059	329	54	525
Salaries and benefits payable	46	175	2,600	87	36
Due to other governments	-	-	-	-	7
Due to other funds	39	-	-	-	-
Other liabilities	-	1,558	-	-	50
Compensated absences	56	238	4,668	123	45
Capital lease obligation	-	5,512	1,004	-	-
Estimated claims liability	-	-	-	-	-
Total current liabilities	<u>143</u>	<u>8,542</u>	<u>8,601</u>	<u>264</u>	<u>663</u>
Noncurrent liabilities:					
Compensated absences	42	280	1,470	51	37
Advances from other funds	-	-	2,500	-	-
Capital lease obligation	-	6,627	16,741	-	-
Estimated claims liabilities	-	-	-	-	-
Total noncurrent liabilities	<u>42</u>	<u>6,907</u>	<u>20,711</u>	<u>51</u>	<u>37</u>
Total liabilities	<u>185</u>	<u>15,449</u>	<u>29,312</u>	<u>315</u>	<u>700</u>
DEFERRED INFLOWS OF RESOURCES	-	-	-	-	-
NET POSITION:					
Net investment in capital assets	212	14,675	1,344	1,156	183
Unrestricted	1,279	9,493	(3,312)	2,891	3,673
Total net position	<u>\$ 1,491</u>	<u>\$ 24,168</u>	<u>\$ (1,968)</u>	<u>\$ 4,047</u>	<u>\$ 3,856</u>

OASIS Project	Risk Management	Temporary Assistance Pool	EDA Facilities Management	Flood Control Equipment	Total	
						ASSETS:
						Current assets:
\$ -	\$ 163,814	\$ 593	\$ 6,731	\$ 5,532	\$ 203,767	Cash and investments
-	3,585	-	-	9	3,801	Accounts receivable-net
-	71	-	1	2	81	Interest receivable
-	-	-	367	-	702	Due from other government
-	-	-	14	62	80	Due from other funds
-	-	-	175	235	2,861	Inventories
-	367	-	71	-	438	Prepaid items and deposits
-	2,000	-	-	-	2,000	Advances to other funds
-	169,837	593	7,359	5,840	213,730	Total current assets
						Noncurrent assets:
-	1,800	-	-	-	1,800	Loans receivable
-	-	-	-	-	917	Capital assets:
-	25	-	48	2,033	48,643	Nondepreciable assets
-	1,825	-	48	2,033	51,360	Depreciable assets
-	171,662	593	7,407	7,873	265,090	Total noncurrent assets
-	-	-	-	-	-	Total assets
-	-	-	-	-	-	DEFERRED OUTFLOWS OF RESOURCES
						LIABILITIES:
						Current liabilities:
-	20,511	29	1,807	133	24,449	Accounts payable
-	1,135	134	1,152	108	5,473	Salaries and benefits payable
-	-	-	1	2	10	Due to other governments
-	-	-	560	15	614	Due to other funds
-	3	-	460	-	2,071	Other liabilities
-	1,181	269	1,365	27	7,972	Compensated absences
-	-	-	-	-	6,516	Capital lease obligation
-	34,262	-	-	-	34,262	Estimated claims liability
-	57,092	432	5,345	285	81,367	Total current liabilities
						Noncurrent liabilities:
-	1,017	7	961	202	4,067	Compensated absences
-	-	-	3,342	-	5,842	Advances from other funds
-	-	-	-	-	23,368	Capital lease obligation
-	108,197	-	-	-	108,197	Estimated claims liabilities
-	109,214	7	4,303	202	141,474	Total noncurrent liabilities
-	166,306	439	9,648	487	222,841	Total liabilities
-	-	-	-	-	-	DEFERRED INFLOWS OF RESOURCES
						NET POSITION:
-	25	-	48	2,033	19,676	Net investment in capital assets
-	5,331	154	(2,289)	5,353	22,573	Unrestricted
\$ -	\$ 5,356	\$ 154	\$ (2,241)	\$ 7,386	\$ 42,249	Total net position

COUNTY OF RIVERSIDE
Combining Statement of Revenues, Expenses, and Changes in Net Position
Internal Service Funds
For the Fiscal Year Ended June 30, 2014
(Dollars in Thousands)

	Records Management and Archives	Fleet Services	Information Services	Printing Services	Supply Services
OPERATING REVENUES:					
Charges for services	\$ 1,669	\$ 27,668	\$ 57,215	\$ 4,762	\$ 8,702
Other revenue	-	150	794	2,379	6,770
Total operating revenues	<u>1,669</u>	<u>27,818</u>	<u>58,009</u>	<u>7,141</u>	<u>15,472</u>
OPERATING EXPENSES:					
Cost of materials used	-	1,752	-	-	-
Personnel services	1,067	3,497	43,330	1,743	727
Communications	30	90	933	30	18
Insurance	33	75	205	13	17
Maintenance of building and equipment	62	2,878	6,539	470	177
Insurance claims	-	-	-	-	-
Supplies	21	10,417	763	3,124	14,531
Purchased services	5	844	3,464	992	256
Depreciation and amortization	26	7,606	6,374	271	20
Rents and leases of equipment	288	1,106	4,264	1	-
Utilities	33	113	1,057	22	13
Other	18	260	493	95	67
Total operating expenses	<u>1,583</u>	<u>28,638</u>	<u>67,422</u>	<u>6,761</u>	<u>15,826</u>
Operating income (loss)	<u>86</u>	<u>(820)</u>	<u>(9,413)</u>	<u>380</u>	<u>(354)</u>
NONOPERATING REVENUES (EXPENSES):					
Investment income (loss)	7	47	36	14	16
Interest expense	-	(131)	(753)	-	-
Gain (loss) on disposal of capital assets	-	122	12	-	-
Other nonoperating revenues (expenses)	-	(2)	-	-	-
Total nonoperating revenues (expenses)	<u>7</u>	<u>36</u>	<u>(705)</u>	<u>14</u>	<u>16</u>
Income (loss) before capital contributions	93	(784)	(10,118)	394	(338)
Capital contributions	-	38	-	-	-
Transfers in	-	-	3,795	-	-
Transfers out	(21)	(76)	(888)	(38)	(15)
CHANGE IN NET POSITION	<u>72</u>	<u>(822)</u>	<u>(7,211)</u>	<u>356</u>	<u>(353)</u>
Net position, beginning of year	1,419	24,990	5,243	3,691	4,209
NET POSITION, END OF YEAR	<u>\$ 1,491</u>	<u>\$ 24,168</u>	<u>\$ (1,968)</u>	<u>\$ 4,047</u>	<u>\$ 3,856</u>

OASIS Project	Risk Management	Temporary Assistance Pool	EDA Facilities Management	Flood Control Equipment	Total	
\$ 17	\$ 40,733	\$ 4,233	\$ 82,492	\$ 1,265	\$ 228,756	OPERATING REVENUES:
-	13,888	2	13,270	5,504	42,757	Charges for services
17	54,621	4,235	95,762	6,769	271,513	Other revenue
						Total operating revenues
-	-	-	-	56	1,808	OPERATING EXPENSES:
-	14,996	2,948	22,817	2,277	93,402	Cost of materials used
-	335	39	263	186	1,924	Personnel services
-	8,478	10	173	-	9,004	Communications
-	973	84	10,791	541	22,515	Insurance
-	117,210	-	-	-	117,210	Maintenance of building and equipment
-	4,434	160	2,058	1,256	36,764	Insurance claims
-	4,873	1,346	9,190	1,138	22,108	Supplies
-	64	-	19	906	15,286	Purchased services
-	1,417	259	48,437	3	55,775	Depreciation and amortization
-	81	18	1,299	-	2,636	Rents and leases of equipment
-	2,928	164	1,305	306	5,636	Utilities
-	155,789	5,028	96,352	6,669	384,068	Other
17	(101,168)	(793)	(590)	100	(112,555)	Total operating expenses
						Operating income (loss)
-	943	5	23	39	1,130	NONOPERATING REVENUES (EXPENSES):
(1)	-	-	-	-	(885)	Investment income (loss)
-	-	-	-	74	208	Interest expense
-	-	-	-	-	(2)	Gain (loss) on disposal of capital assets
(1)	943	5	23	113	451	Other nonoperating revenues (expenses)
16	(100,225)	(788)	(567)	213	(112,104)	Total nonoperating revenues (expenses)
-	82,170	-	-	-	82,208	Income (loss) before capital contributions
7	2,159	-	50	203	6,214	Capital contributions
(3,764)	(2,468)	(547)	(464)	(3,014)	(11,295)	Transfers in
(3,741)	(18,364)	(1,335)	(981)	(2,598)	(34,977)	Transfers out
						CHANGE IN NET POSITION
3,741	23,720	1,489	(1,260)	9,984	77,226	Net position, beginning of year
\$ -	\$ 5,356	\$ 154	\$ (2,241)	\$ 7,386	\$ 42,249	NET POSITION, END OF YEAR

COUNTY OF RIVERSIDE
Combining Statement of Cash Flows
Internal Service Funds
For the Fiscal Year Ended June 30, 2014
(Dollars in Thousands)

	Records Management and Archives	Fleet Service	Information Services	Printing Services	Supply Services
Cash flows from operating activities					
Cash receipts from internal services provided	\$ 1,686	\$ 27,851	\$ 57,860	\$ 7,141	\$ 15,428
Cash paid to suppliers for goods and services	(474)	(16,110)	(17,044)	(4,809)	(14,590)
Cash paid to employees for services	(1,065)	(3,503)	(38,601)	(1,718)	(719)
Net cash provided (used) by operating activities	147	8,238	2,215	614	119
Cash flows from noncapital financing activities					
Advances from other funds	-	-	2,500	-	-
Advances to other funds	-	-	-	-	-
Transfers received	-	-	3,795	-	-
Transfers paid	(21)	(76)	(888)	(38)	(15)
Net cash provided (used) by noncapital financing activities	(21)	(76)	5,407	(38)	(15)
Cash flows from capital and related financing activities					
Proceeds on disposal of capital assets	-	120	12	-	-
Acquisition and construction of capital assets	-	(9,798)	(21,770)	(586)	-
Principal paid on capital leases	-	2,416	15,657	-	-
Capital contributions	-	38	-	-	-
Interest paid on long-term debt	-	(131)	(753)	-	-
Net cash provided (used) by capital and related financing activities	-	(7,355)	(6,854)	(586)	-
Cash flows from investing activities					
Interest received on investments	7	48	36	14	16
Net cash provided by investing activities	7	48	36	14	16
Net increase (decrease) in cash and cash equivalents	133	855	804	4	120
Cash and cash equivalents, beginning of year	1,330	11,016	6,116	2,879	3,840
Cash and cash equivalents, end of year	\$ 1,463	\$ 11,871	\$ 6,920	\$ 2,883	\$ 3,960
Reconciliation of operating income (loss) to net cash provided (used) by operating activities					
Operating income (loss)	\$ 86	\$ (820)	\$ (9,413)	\$ 380	\$ (354)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities					
Depreciation and amortization	26	7,606	6,374	271	20
Decrease (Increase) accounts receivable	-	(2)	(130)	-	4
Decrease (Increase) due from other funds	17	56	(4)	-	-
Decrease (Increase) due from other governments	-	(21)	(15)	-	(48)
Decrease (Increase) inventories	-	-	617	(4)	(11)
Decrease (Increase) prepaid items and deposits	-	-	-	-	-
Increase (Decrease) accounts payable	(1)	168	58	(33)	450
Increase (Decrease) due to other funds	17	-	(1)	-	-
Increase (Decrease) due to other governments	-	(1)	-	-	-
Increase (Decrease) other liabilities	-	1,258	-	(25)	50
Increase (Decrease) estimated claims liability	-	-	-	-	-
Increase (Decrease) salaries and benefits payable	(1)	17	1,335	8	4
Increase (Decrease) compensated absences	3	(23)	3,394	17	4
Net cash provided (used) by operating activities	\$ 147	\$ 8,238	\$ 2,215	\$ 614	\$ 119
Noncash investing, capital, and financing activities:					
Capital lease obligations		<u>\$ 8,945</u>	<u>\$ 18,537</u>		

OASIS Project	Risk Management	Temporary Assistance Pool	EDA Facilities Management	Flood Control Equipment	Total	
\$ 17	\$ 54,142	\$ 4,235	\$ 95,677	\$ 6,744	\$ 270,781	Cash flows from operating activities
(6)	(137,907)	(2,093)	(72,206)	(3,536)	(268,775)	Cash receipts from internal services provided
(964)	(14,819)	(2,867)	(22,515)	(2,164)	(88,935)	Cash paid to suppliers for goods and services
						Cash paid to employees for services
(953)	(98,584)	(725)	956	1,044	(86,929)	Net cash provided (used) by operating activities
						Cash flows from noncapital financing activities
-	-	-	-	-	2,500	Advances from other funds
-	(2,000)	-	-	-	(2,000)	Advances to other funds
7	2,159	-	50	203	6,214	Transfers received
(3,764)	(2,468)	(547)	(464)	(3,014)	(11,295)	Transfers paid
						Net cash provided (used) by noncapital financing activities
(3,757)	(2,309)	(547)	(414)	(2,811)	(4,581)	
						Cash flows from capital and related financing activities
-	(1,800)	-	-	74	(1,594)	Proceeds on disposal of capital assets
447	(20)	-	-	(435)	(32,162)	Acquisition and construction of capital assets
(289)	-	-	-	-	17,784	Principal paid on capital leases
-	82,170	-	-	-	82,208	Capital contributions
(1)	-	-	-	-	(885)	Interest paid on long-term debt
						Net cash provided (used) by capital and related financing activities
157	80,350	-	-	(361)	65,351	
						Cash flows from investing activities
2	960	5	24	40	1,152	Interest received on investments
2	960	5	24	40	1,152	Net cash provided by investing activities
(4,551)	(19,583)	(1,267)	566	(2,088)	(25,007)	Net increase (decrease) in cash and cash equivalents
4,551	183,397	1,860	6,165	7,620	228,774	Cash and cash equivalents, beginning of year
\$ -	\$ 163,814	\$ 593	\$ 6,731	\$ 5,532	\$ 203,767	Cash and cash equivalents, end of year
						Reconciliation of operating income (loss) to net cash provided (used) by operating activities
\$ 17	\$ (101,168)	\$ (793)	\$ (590)	\$ 100	\$ (112,555)	Operating income (loss)
						Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities
-	64	-	19	906	15,286	Depreciation and amortization
-	(479)	-	-	(2)	(609)	Decrease (Increase) accounts receivable
-	-	-	(14)	(23)	32	Decrease (Increase) due from other funds
-	-	-	(71)	-	(155)	Decrease (Increase) due from other governments
-	-	-	15	1	618	Decrease (Increase) inventories
-	(62)	-	(8)	-	(70)	Decrease (Increase) prepaid items and deposits
(6)	(8,659)	(12)	548	(25)	(7,512)	Increase (Decrease) accounts payable
-	-	(1)	560	(28)	547	Increase (Decrease) due to other funds
-	-	-	1	2	2	Increase (Decrease) due to other governments
-	3	-	194	-	1,480	Increase (Decrease) other liabilities
-	11,540	-	-	-	11,540	Increase (Decrease) estimated claims liability
(251)	146	24	154	92	1,528	Increase (Decrease) salaries and benefits payable
(713)	31	57	148	21	2,939	Increase (Decrease) compensated absences
\$ (953)	\$ (98,584)	\$ (725)	\$ 956	\$ 1,044	\$ (86,929)	Net cash provided (used) by operating activities
						Noncash investing, capital, and financing activities:
\$ (289)					\$ 27,193	Capital lease obligations



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